

## § 290.230

cigarette papers and tubes, the original sales account must be produced.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6871, 31 FR 56, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

### § 290.230 Proof of loss.

When the claimant is unable to procure a certificate of landing, in accordance with the provisions of § 290.228, in consequence of loss of the tobacco products, and cigarette papers and tubes, his application for relief shall set forth the extent of the loss and, if possible, the location and manner of shipwreck or other casualty and the time of its occurrence. When obtainable, affidavits of the vessel's owners should be furnished detailing the manner and extent of the loss and the time and location of the disaster. If the tobacco products, and cigarette papers and tubes were insured, the claimant shall furnish certificates by officers of the insurance companies that the insurance has been paid, and that, to the best of their knowledge and belief, the tobacco products, and cigarette papers and tubes were actually destroyed. The aforesaid proof shall be furnished to the regional director (compliance) within 6 months from the date of clearance of the tobacco products, and cigarette papers and tubes from the United States.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6871, 31 FR 56, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

### § 290.231 Extension of time.

In case the claimant, from causes beyond his control, is unable to furnish the landing certificate or proof of loss, within the time prescribed therefor, he may make an application to the regional director (compliance) for an extension of time in which to do so. Such application must state specifically the cause of failure to furnish the evidence. Two extensions of three months each may be granted by the regional director (compliance), provided the surety

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on the drawback bond of the claimant assents in writing thereto.

(72 Stat. 1419; 26 U.S.C. 5706)

[25 FR 4725, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975]

### § 290.232 Allowance of claim.

On receipt of the executed Form 2147 from the district director of customs the regional director (compliance) will allow or disallow the claim in accordance with existing law and regulations. If the claim is not allowed in full the regional director (compliance) will notify the claimant, in writing, of the reasons for any disallowance.

(72 Stat. 1419; 26 U.S.C. 5706)

[25 FR 4725, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975]

## Subpart L—Withdrawal of Cigars From Customs Warehouses

SOURCE: 25 FR 4725, May 28, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

### § 290.241 Shipment restricted.

Cigars produced in a customs warehouse in accordance with customs laws and regulations may be withdrawn under this subpart, without payment of tax, for export or for delivery for subsequent exportation. Duties paid on the tobacco used in the manufacture of such cigars may not be recovered on the exportation of the cigars under this subpart.

### § 290.242 Responsibility for tax on cigars.

A customs warehouse proprietor who withdraws cigars for export under his bond, without payment of tax, in accordance with the provisions of this part, shall be responsible for payment of such tax until he is relieved of such responsibility by furnishing the regional director (compliance), for the region in which is located the customs warehouse from which the cigars were withdrawn, evidence satisfactory to the regional director (compliance) of exportation or proper delivery, as required by this subpart, or satisfactory evidence of such other disposition as may be used as the lawful basis for

such relief. Such evidence shall be furnished within 90 days of the date of withdrawal of the cigars: *Provided*, That this period may be extended for good cause shown.

#### BONDS

##### **§ 290.243 Bond required.**

Where the customs warehouse proprietor desires to withdraw cigars from his warehouse, without payment of tax, under this subpart, he shall, prior to making the first withdrawal, file with the regional director (compliance) a bond, Form 2104, conditioned upon compliance with the provisions of 26 U.S.C. chapter 52, and regulations thereunder, including, but not limited to, the timely payment of taxes imposed by such chapter, for which he may be responsible to the United States, and penalties and interest in connection therewith. The provisions of §§ 290.121 and 290.122 are applicable to the bond required under this section. However, such bond shall not be required where the customs warehouse proprietor has in effect a bond, Form 2100, pursuant to § 270.199 of this subchapter, conditioned upon compliance with 26 U.S.C. chapter 52, and regulations thereunder.

[25 FR 4725, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55856, Sept. 28, 1979]

##### **§ 290.244 Amount of bond.**

The amount of the bond filed by the customs warehouse proprietor, as required by § 290.243, shall be not less than the estimated amount of tax which may at any time constitute a charge against the bond: *Provided*, That the amount of any such bond (or the total amount where original and strengthening bonds are filed) shall not exceed \$25,000 nor be less than \$1,000. The charges against such bond shall be subject to increase as withdrawals are made and decrease as required evidence of exportation is received by the regional director (compliance) with respect to cigars withdrawn. When the limit of liability under a bond given in less than the maximum amount has been reached, further withdrawals shall not be made thereunder until a

strengthening or superseding bond is filed as required by § 290.245 or § 290.246.

##### **§ 290.245 Strengthening bond.**

Where the regional director (compliance) determines that the amount of the bond, under which the customs warehouse proprietor is withdrawing cigars for shipment under this subpart, no longer adequately protects the revenue, and such bond is in an amount of less than \$25,000, the regional director (compliance) may require the proprietor to file a strengthening bond in an appropriate amount with the same surety as that on the bond already in effect, in lieu of a superseding bond to cover the full liability on the basis of § 290.244. The regional director (compliance) shall refuse to approve any strengthening bond where any notation is made thereon which is intended or which may be construed as a release of any former bond, or as limiting the amount of either bond to less than its full amount.

##### **§ 290.246 Superseding bond.**

The customs warehouse proprietor shall file a new bond to supersede his current bond, immediately when (a) the corporate surety on the current bond becomes insolvent, (b) the regional director (compliance) approves a request from the surety on the current bond to terminate his liability under the bond, (c) payment of any liability under a bond is made by the surety thereon, or (d) the regional director (compliance) considers such a superseding bond necessary for the protection of the revenue.

##### **§ 290.247 Termination of liability of surety under bond.**

The liability of a surety on any bond required by this subpart shall be terminated only as to operations on and after the effective date of a superseding bond, or the date of approval of the customs warehouse proprietor's request for termination, or otherwise, in accordance with the termination provisions of the bond. The surety shall remain bound in respect of any liability for unpaid taxes, penalties, and interest, not in excess of the amount of the bond, incurred by the proprietor while the bond is in force.